

## Finance Council Notes for 8/15/00

### Reporting Requirement for User Fees

As a result of OIG Report, "Internal Controls Over User Fees Need Improvement," new information required for FY 2000 in addition to footnote disclosure on less-than-full-cost pricing.

#### Findings

- lack of accurate, timely and complete accounting information on user fees
- NOAA did not comply with policies and procedures for reviewing and auditing user fees
- as a result, NOAA cannot provide reasonable assurance that its decisions involving user fees are sound and reliable and that the sale of NOAA special products and services complies with federal policy of full-cost recovery

#### Recommendations

- Each line/staff office provides to Finance Office, as part of preparation of annual financial statements;
  1. a list of all special products or services , and for each, the approved unit price, unit price review date and actual fee collections and number of transactions
  2. a statement certifying accuracy and completeness of information provided in #1
- NOAA needs to enforce its review policies and procedures
  1. Enforce policy on biennial random sample audits
  2. Enforce OMB standards for documenting each final review of unit prices in a summary that addresses scope, results and issue resolution

METRO Fare Cards - Employees should not use cash from the Silver Spring Imprest Fund to purchase METRO Fare Cards. They should be purchased using a Government issued VISA Purchase Card by either using the Internet at <http://170.121.15.101/catalog/farecard.html> or using a Passes/Farecards Vending Machine at a Metro Station.

Outstanding Travel Advances - Sandi distributed memos to the Line Offices (LO) asking them to take action to liquidate outstanding travel advances.

Training Payments - The LOs are preparing SF-182s when the training was paid for by Purchase Card. This practice needs to stop because it may result in duplicate payments to the vendors.

Reimbursables - Michele handed out a list of FY 2000 reimbursable tasks for which the Receivables Branch did not have a Reimbursable Task Plan or Interagency Agreement. She requested this information by August 29.

Michele handed out a list of FY 1998 and prior reimbursable tasks that needed to be cleared by September 30. We will send an updated list to the M&Bs/CFOs each week to identify tasks that have been cleared and how they were cleared.

FY 1999 Accruals - We still have \$20M of Manual Adjustments to the Financial Statement for Accounts Payable that have not been recorded in FIMA. A list of the outstanding adjustments was given to each LO to identify if an accrual should be recorded in FIMA or if the adjustment should be reversed. This information is due to the Finance Office on August 29.

FY 2000 Accruals Emails - This year will be sending out accrual reminders to COTRs and requisitioners for documents with Undelivered Orders with balances greater than \$100K. This advance notice should give them adequate time to contact the vendors/contractors to get estimated costs through September 30. We will review the documents with Undelivered Orders greater than \$100K again on October 5 to determine if accruals need to be recorded and contact the appropriate M&B/CFO if necessary.

Accrual Training - Sandi offered to conduct accrual training. If the LOs are interested, they should contact her.